

**U. S. CUSTOMS SERVICE  
OFFICE OF STRATEGIC TRADE  
REGULATORY AUDIT DIVISION**

**Focused Assessment Program**



October 2002

## **Documents Required for a Focused Assessment**

**NOTE: These documents supersede the Focused Assessment Program documents dated October 31, 2001.**

### **INTRODUCTION**

The passage of the Customs Modernization Act (Mod Act) in 1993 provided the framework for a partnership between the importing public and Customs. Under the Mod Act, Customs and the importer share the responsibility for compliance with trade laws and regulations. The importer is responsible for declaring the value, classification, and rate of duty applicable to entered merchandise, and Customs is responsible for informing the importer of its rights and responsibilities under the law.

Customs is committed to providing the importer with all the information needed to be in compliance with Customs laws and regulations. To fulfill this commitment, Customs is making available on its Web site ([www.customs.gov](http://www.customs.gov)) the documents commonly referred to as the FA Kit. These documents are the same handbooks, audit program, sampling plans, and guidelines that regulatory auditors and other Customs specialists on a Focused Assessment (FA) team use to conduct a Pre-Assessment Survey (PAS), Assessment Compliance Testing (ACT), and FA follow-up. Providing the FA Kit to the trade is intended to help importers prepare for a Focused Assessment and conduct an assessment of their own Customs systems.

## Focused Assessment Program Table of Contents

<b>Exhibit</b>	<b>Subject</b>
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4E	Compliance Improvement Plan Framework
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4G	Account Profiles (under development)
4H	Internal Control Management and Evaluation Tool (see Exhibit 3D above)
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	<b>PAS Internal Controls Technical Guides</b>
5A	PAS Internal Control Overview
5B	Transaction Value – PAS Internal Control Technical Guide
5C	Computed Value – PAS Internal Control Technical Guide
5D	Classification – PAS Internal Control Technical Guide
5E	HTSUS 9801.00.10 – U.S. Goods Returned – PAS Internal Control Technical Guide
5F	HTSUS 9802.00.40 and HTSUS 9802.00.50 – Articles Exported for Repairs and Alterations – PAS Internal Control Technical Guide
5G	HTSUS 9802.00.60 – Metal Articles Previously Exported for Processing – PAS Internal Control Technical Guide
5H	HTSUS 9802.00.80 – U.S. Articles Assembled Abroad – PAS Internal Control Technical Guide
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5N	Caribbean Basin Economic Recovery Act and Caribbean Basin Trade Partnership Act – PAS Internal Control Technical Guide
5O	Andean Trade Preference Act – PAS Internal Control Technical Guide
5P	Products of Insular Possessions – PAS Internal Control Technical Guide
5Q	Israel Free Trade Area – PAS Internal Control Technical Guide
5R	African Growth and Opportunity Act – PAS Internal Control Technical Guide
5S	Quantity – PAS Internal Control Technical Guide
5T	Reconciliation – PAS Internal Control Technical Guide
5U	Intellectual Property Rights – PAS Internal Control Technical Guide
5V	Free Trade of the Americas (FTAA) – PAS Internal Control Technical Guide (will be developed when Act is passed)
<b>Assessment Compliance Testing (ACT) – Sampling</b>	
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6A Appendix II	Sampling Methodology Diagrams
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